Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims:

1. (currently amended) A compound having the general formula (I):

wherein

and

or

and wherein:

each of R^1 , R^2 , R^3 , R^4 , R^5 , R^9 , $\underline{R^{10}}$, R^{11} , R^{12} and R^{13} is independently a hydrocarbyl group; each of R^6 , R^7 and R^8 is independently a hydrogen or a hydrocarbyl group;

with the provisoes that:

- (i) when Q^+ is a phosphonium cation and X^- is a phosphate, or a phosphonate anion other than a phosphonate in which R^{13} is perfluorohydrocarbyl, then R^1 , R^2 , R^3 , and R^4 each has three or more carbon atoms;
- (ii) when Q^+ is a phosphonium cation and X^* is a sulfate then the sum of carbon atoms in R^1 , R^2 , R^3 , and R^4 is greater than 4;
 - (iii) when O+ is an imidazolium cation, X is not a sulfate anion; and
- (iv) when Q^{\dagger} is a phosphonium cation, X^{\star} is methylsulfate, and one of R^{1} , R^{2} , R^{3} , and R^{4} is methyl, the others of R^{1} , R^{2} , R^{3} , and R^{4} cannot be 2-cyanoethyl; and
 - (v) Q⁺X⁻ is not 1-butyl-3-methylimidazolium dibutylphosphate.
- 2. (currently amended) A compound according to claim 1, wherein Q^+ is a tetralkylphosphonium and end X^- is an alkylsulfate anion.
- 3. (original) A compound according to claim 2, wherein \mathbb{R}^1 , \mathbb{R}^2 , and \mathbb{R}^3 are hydrocarbyl groups with three or more carbon atoms.
- 4. (original) A compound according to claim 2, wherein R¹, R², and R³ are each n-butyl.
- (currently amended) A compound according to any one of claims 2 to 4claim 1, wherein:

 R^4 is methyl and $[[R^6]] \underline{R}^5$ is methyl; or R^4 is ethyl and $[[R^6]] \underline{R}^5$ is ethyl; or R^4 is n-butyl and $[[R^6]] \underline{R}^5$ is n-butyl.

 (currently amended) A compound according to claim 1, wherein the compound is selected from the group consisting of

tri-(n-butyl)methylphosphonium methylsulfate; tri-(n-butyl)ethylphosphonium ethylsulfate; tetra-(n-butyl)phosphonium n-butylsulfate; triethyl-(n-butyl)phosphonium n-butylsulfate; tetrabutylphosphonium dibutylphosphate; tri-iso-butyl-butylphosphonium dibutylphosphate N.N-dimethylimidazolium dimethylphosphate;

N-methyl N-butylimidazolium-dibutylphosphate; and

N-methyl-N-ethylimidazolium ethylethanephosphonate; and tributylmethylphosphonium methyltrifluoromethanephosphonate.

7. (currently amended) A process for preparing a compound of formula (I):

wherein

$$Q^+$$
 is
$$\begin{bmatrix} R^1 \\ R^4 - P - R^2 \\ R^3 \end{bmatrix}^+ \qquad \text{or} \qquad R^8 \qquad \begin{bmatrix} R^7 \\ N \end{bmatrix}^*$$

and

or

and wherein:

each of R^1 , R^2 , R^3 , R^4 , R^5 , R^9 , R^{10} R^{11} , R^{12} , and R^{13} is independently a hydrocarbyl group; each of R^6 , R^7 , and R^8 , is a hydrogen or hydrocarbyl group;

with the provisoes that:

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- (i) when Q^+ is a phosphonium cation and X^- is a phosphote, or a phosphonate anion other than a phosphonate in which R^{13} is perfluorohydrocarbyl, then R^1 , R^2 , R^3 , and R^4 each has three or more carbon atoms;
- (ii) when Q^+ is a phosphonium cation and X^* is a sulfate then the sum of carbon atoms in R^1 , R^2 , R^3 , and R^4 is greater than 4;
 - (iii) when Q+ is an imidazolium cation, X is not a sulfate; and
- (iv) when Q^+ is a phosphonium cation, X^- is methylsulfate, and one of R^1 , R^2 , R^3 , and R^4 is methyl, the others of R^1 , R^2 , R^3 , and R^4 cannot be 2-cyanocthyl[[.]]; and
 - (v) O⁺X⁻ is not 1-butyl-3-methylimidazolium dibutylphosphate

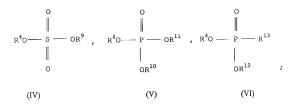
the process comprising reacting a compound of formula (II):

wherein each of R1, R2, and R3 is independently a hydrocarbyl group,

or formula (III):

wherein R^5 is a hydrocarbyl group, and cation of R^6 , R^7 and R^8 is independently a hydrogen or hydrocarbyl group,

with a compound defined by one of the following formulae:



wherein each of R4, R9, R10, R11, R12 and R13 is a hydrocarbyl group.

- 8. (original) The process of claim 7, wherein the reaction is carried out in the absence of solvent.
- (currently amended) The process of claim 7, wherein Q⁺ is a tetralkylphosphonium and and X⁻ is an alkylsulfate anion.
- 10. (original) The process of claim 9, wherein R^1 , R^2 , and R^3 are hydrocarbyl groups with three or more carbon atoms.
- 11. (original) The process of claim 9, wherein R¹, R², and R³ are each n-butyl.
- 12. (currently amended) The process of any one of claims 7 to [[11]]8, wherein
 - (a) R^4 and $[[R^6]] \underline{R}^5$ are both methyl; or
 - (b) R^4 and $[[R^6]] \underline{R}^5$ are both ethyl; or
 - (c) \mathbb{R}^4 and $[[\mathbb{R}^6]] \underline{\mathbb{R}^5}$ are both n-butyl.
- 13. (currently amended) The process of claim 7 or 8, wherein the compound of formula (I) is selected from the group consisting of
 - tri-(n-butyl)methylphosphonium methylsulfate;
 - tri-(n-butyl)ethylphosphonium ethylsulfate;